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(54) Title: PROCESS FOR PREPARING NITROOXYALKYL SUBSTITUTED ESTERS OF CARBOXYLIC ACIDS, INTERMEDIATES USEFUL IN SAID PROCESS AND PREPARATION THEREOF

(57) Abstract: The present invention refers to a process for preparing a compound of general formula (A), as reported in the description, wherein R is a radical of a drug and R1-R12 are hydrogen or alkyl groups, m, n, o, q, r and s are each independently an integer from 0 to 6, and p is 0 or 1, and X is O, S, SO, SO<sub>2</sub>, NR<sub>13</sub> or PR<sub>13</sub> or an aryl, heteroaryl group, said process comprising reacting a compound of formula (B) R-COOZ (B) wherein R is as defined above and Z is hydrogen or a cation selected from: Li<sup>+</sup>, Na<sup>+</sup>, K<sup>+</sup>, Ca<sup>++</sup>, Mg<sup>++</sup>, tetralkylammonium, tetralkylphosphonium, with a compound of formula (C), as reported in the description, wherein R1-R12 and m, n, o, p, q, r, s are as defined above and Y is a suitable leaving group.

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